

Exhibit B-5

Permitting Spend Analysis Phase II



Contract Work Authorization
Change Order

Contract Work Authorization (CWA) Change Order

This is Change Order ("CO") No. 57640001 to Contract Work Authorization No. 1 dated 11/7/2019 issued under and pursuant to the Blanket Agreement or Master Service Agreement No. 4400011340 (C73) dated January 19, 2017 (the "MSA") between the below-named Contractor ("Contractor"), KPMG LLP, a Delaware limited liability partnership, and Pacific Gas and Electric Company ("PG&E"), a California corporation with its headquarters located at 77 Beale Street, San Francisco, California 94105. Contractor shall perform all Work under this CWA, as amended by this Change Order, pursuant to and in accordance with the terms and conditions of the MSA.

Contractor's Legal Name: KPMG LLP
This Change Order consists of 2 pages.

Contractor's Address: 55 2nd Street
t1400
San Francisco, CA 94105

Project Name: Gas and Electric Permitting Support Phase 2

Job Location: San Francisco, CA

CHANGES: The Parties hereby modify the Contract Work Authorization referenced above as follows:

- Further effort to perform procedures pursuant to Section 2(b)(v) in the current CWA (57640001) related to P-Card payments.
- Pursuant to PG&E direction KPMG has been requested to perform additional forensic analysis of potential miscategorized P-Card payments identified during Phase 2 of the forensic investigation of potential fines and penalties that may have been captured above the line / below the line—see Section 2(b)(v) in the current CWA (57640001).

Your work under this Agreement is subject to the applicable procedures and/or processes approved by the Bankruptcy Court in PG&E's bankruptcy proceeding (Bankruptcy Case No. 19-30088 (DM)) in the United States Bankruptcy Court, Northern District of California, San Francisco Division for the retention of counsel [outside professionals] and those procedures and processes are expressly incorporated herein, as they may be changed from time to time by the Bankruptcy Court.

ATTACHMENTS: The following are attached to this CWA Change Order and Incorporated herein by this reference.

Attachment No.
N/A

PRICING CHANGES:	Previous Total CWA Value:	\$1,290,000
	Addition or Deduction:	\$ 50,000
	Revised Total CWA Value:	\$1,340,000

All other terms and conditions of the CWA, as it may have been amended by previous CWA Change Order(s), if any, shall remain the same.

THE PARTIES, BY SIGNATURE OF THEIR AUTHORIZED REPRESENTATIVES, HEREBY AGREE TO THE TERMS OF THIS CWA CHANGE ORDER.

PACIFIC GAS AND ELECTRIC COMPANY		CONTRACTOR:	
Signature		Signature	
Name	Ronnie Chriss	Name	Juan González III
Title	Director	Title	Principal
Date	3/12/20	Date	March 13, 2020



Contract Work Authorization No.
CWA Change Order No. 1
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ADMINISTRATION			
PG&E Negotiator		Contractor Representative	
Phone		Phone	
Email:		Email:	
Accounting Reference	Invoices should be sent to PG&E Law Department Finance Group, P. O. Box 7133, San Francisco, CA 94120 or emailed to GenlCnsllLawPaymentProcessingGroup@pge.com.		

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Distribution Date			
Distribution of Copies:	<input type="checkbox"/> Document Services (Signed Original Copy) Mail Code N5D 245 MARKET ST., SAN FRANCISCO		<input type="checkbox"/> Contractor (Signed Original Copy)
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	<input type="checkbox"/> Director		<input type="checkbox"/> Law